



MAINE DEPARTMENT OF ENVIRONMENTAL PROTECTION Guidelines for Filing Tax Certification Applications

Title 36, Maine Revised Statutes, Annotated, Section 1760, 655 and 656 provide for tax exemptions for certain air and water pollution control equipment certified by the Board of Environmental Protection. The exemptions are for sales and use tax, and/or property tax.

Attached are materials for preparing and filing an application:

1. Application Form
2. A form for publishing public notice.
3. The fee is \$283.00 per application.

Please complete the following steps:

- Publish a public notice in a newspaper of general circulation in the area of your facility, using the format supplied in this packet. A copy of the public notice, or a certified statement that public notice has been made, should be attached to your application.
- File a copy of your completed application with the city or town clerk of the municipality in which your facility is located. In the case of a plantation or unorganized territory, file with the plantation or county clerk.
- Send completed application form with all supporting documents and fees to:

**Department of Environmental Protection
State House Station #17
Augusta, Maine 04333
Attn: Bureau of Land & Water Quality
or as applicable
Bureau of Air Quality Control**

Additional Information:

- It is the responsibility of the applicant to provide evidence needed to sustain an application.
- Statute requires that the primary purpose of the equipment for which certification is sought must be "to reduce, eliminate, dispose or control air and water pollutants". This does not include equipment that monitors or measures air or water pollutants or diffusion and dispersion equipment that affects impact but not quantity of pollutants.
- Include capital costs involved. The State Bureau of Taxation will determine the exact dollar value in an audit at a later date, as will the tax assessor of your municipality in the case of property tax.

- Exemption does not apply to new or replacement production related equipment that results in reduced pollution because of increased efficiency or new technology.
- Separate applications must be made for air and water facilities even if they are part of the same project.
- Multiple pieces of equipment may be included in one air or water certification application, however, they will be considered for exemption separately.
- For property tax exemption, water pollution control facilities must demonstrate that the facility has the capacity to handle at least 4000 gallons of waste per day.

DEP Procedures:

- After the Department has received your application, you will be notified within 15 working days of the acceptability of the application, the name of the project manager and the expected date of decision.
- You will be notified in writing of any decision and provided with a copy of your rights appeal. Copies of the decision will be sent to the Bureau of Taxation and the local tax assessor if the application involves property tax.
- Your project manager is prepared to assist you.

For DEP use only:

Total Fees Due:

Application Number:

APPLICATION FOR TAX EXEMPTION CERTIFICATION FOR:

_____ Sales and Use Tax Title 36 M.R.S.A. 1760

_____ Property Tax Title 36 M.R.S.A. 655, 656

_____ Air Pollution Control Facility

_____ Water Pollution Control Facility

1. Applicant: _____

Address: _____

Contact
Person: _____

Phone
Number: _____

Plant Location: _____

Nature of Operation: _____

2. Brief description of pollution control facility for which exemption is sought:

3. For Property tax exemption of water pollution control facilities, state the daily capacity (in gallons) to handle waste.

4. List tangible property included in the above facility, with date of purchase and cost of each item. Attach purchase order and invoices.

5. State the primary purpose for installing the facility.

6. Functional Description: describe fully the sources of industrial pollution and the methods used to reduce, control or eliminate pollutants. Attach a flow diagram to help explain the treatment process.

I, _____, hereby affirm that I am a duly authorized agent of the applicant and that the statements made in this application and any supplements submitted in support of those statements are full, true, complete and correct to the best of my knowledge and information.

Date

Signature

Title

NOTICE OF INTENT TO FILE

Please take notice that _____
(name of applicant)

(address and telephone number of applicant)

is intending to file an application with the Maine Department of Environmental Protection pursuant to the provisions of 36 M.R.S.A. 1760 and 36 M.R.S.A. §655 and 656 for certification that the following is exempt from Maine sales and use tax and Maine property tax as an exempt * _____ pollution control facility:

(describe facility)

in the Town/Plantation of: _____

The application will be filed on or about _____ for public inspection
(anticipated filing date)

at the DEP's offices in Augusta during normal working hours. A copy of the application may also be seen at the municipal offices in _____, Maine.
(town/city)

A request for a public hearing or a request that the Board of Environmental Protection assume jurisdiction over this application must be received by the Department, in writing, no later than 20 days after the application is found by the Department to be completed and is accepted for processing. Public comment on the application will be accepted throughout the processing of the application.

Written public comments may be sent to the Department of Environmental Protection, Bureau of Land & Water Quality, State House Station #17, Augusta, Maine 04333.

***Note:** Please insert appropriate type of facility (air or water) into the above paragraph.

CERTIFICATION OF PUBLICATION

By signing below, the applicant (or authorized agent) certifies that he or she has:

1. Published a Notice of Intent to File once in a newspaper circulated in the area where the project site is located within thirty days prior to the filing of the application;
2. Sent a completed copy of the Notice of Intent to File by certified mail to the owners of the property abutting the land upon which the project the project site is located within thirty days prior to the filing of the application; and
3. Sent a completed copy of the Notice of Intent to File by certified mail and filed a duplicate of this application with the town clerk or city clerk of the municipality(ies) where the project is located.

Signature of Applicant

Date

Print name and title of applicant

If signature is other than that of the applicant, attach letter of agent authorization signed by applicant.